



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 19, 2012

Mr. Kelly J. McCrann  
Sole Member of XCRLT, LLC, the Trustee  
Xcorporeal, Inc. Liquidating Trust  
80 Empire Drive  
Lake Forest, CA 92630

**Re: Xcorporeal, Inc. Liquidating Trust**  
**Form 10-K for the year ended December 31, 2010**  
**Filed April 20, 2011**  
**File No. 1-33874**

Dear Mr. McCrann:

We issued comments on the above captioned filing on November 8, 2011. On September 4, 2012, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

You may contact David Burton, Staff Accountant at (202) 551-3626 or Kevin L. Vaughn, Accounting Branch Chief at (202) 551-3643 if you have any questions.

Sincerely,

/s/ Kevin L. Vaughn for

Amanda Ravitz  
Assistant Director